In the Claims:

This listing of claims replaces all prior versions and listing of claims in the application.

Claims 1-16 (canceled).

17. (currently amended) A backerboard sheet for moist areas and comprising:

a core having opposing first and second major surfaces;

said core comprising a monolithic body of autoclaved aerated concrete; and

at least one moisture-resistant face layer comprising a <u>planar</u> moisture-resistant resin layer <u>in parallel with and contactingly</u> covering and contacting at least one of the first and second major surfaces of said core and incorporating fibers therein.

18. (previously presented) A backerboard sheet according to Claim 17 wherein said fibers comprise at least one of glass, plastic, and metal fibers.

Claim 19 (canceled).

20. (original) A backerboard sheet according to Claim 17 wherein said at least one moisture-resistant face layer comprises first and second face moisture-resistant layers on respective first and second major surfaces of said core.

- 21. (original) A backerboard sheet according to Claim 17 wherein said core has a generally rectangular shape defining a pair of opposing side edges and a pair of opposing end edges.
- 22. (original) A backerboard sheet according to Claim 21 wherein the first major surface has beveled portions adjacent respective opposing side edges.
- 23. (original) A backerboard sheet according to Claim 21 wherein said at least one moisture-resistant face layer extends around the opposing side edges.
- 24. (original) A backerboard sheet according to Claim 21 wherein the opposing end edges of said core are exposed.
- 25. (original) A backerboard sheet according to Claim 17 wherein said core comprises autoclaved aerated concrete having a density in a range of about 25 to 40 lbs./ft.³
- 26. (original) A backerboard sheet according to Claim 17 wherein said core has a thickness in a range of about 1/4 to 1 inch.
- 27. (original) A backerboard sheet according to Claim 17 wherein said core further comprises reinforcing fibers in said autoclaved aerated concrete.

28. (original) A backerboard sheet according to Claim 17 wherein said core comprises:

first and second portions aligned in end-to-end relation at respective opposing edges thereof; and an adhesive layer joining the opposing edges of said first and second portions together.

Claims 29-38 (canceled).

Claims 39-53 (previously canceled).

Claims 54-60 (previously cancelled).

61. (currently amended) A backerboard sheet for moist areas and comprising:

a core having opposing first and second major surfaces;

said core consisting essentially of autoclaved aerated concrete; and

at least one moisture-resistant face layer comprising a <u>planar</u> moisture-resistant resin layer <u>in parallel with and contactingly</u> covering and contacting at least one of the first and second major surfaces of said core and incorporating fibers therein.

62. (previously presented) A backerboard sheet according to Claim 61 wherein said fibers comprise at least one of glass, plastic, and metal fibers.

- 63. (previously presented) A backerboard sheet according to Claim 61 wherein said at least one moistureresistant face layer comprises first and second face moistureresistant layers on respective first and second major surfaces of said core.
- 64. (previously presented) A backerboard sheet according to Claim 61 wherein the autoclaved aerated concrete has a density in a range of about 25 to 40 lbs./ft. 3